



## **Specialty License Plate Audit The Able Trust Audit Report 201112-25**

**October 30, 2012**

### **Executive Summary**

The purpose of this audit was to examine the Florida Endowment Foundation for Vocational Rehabilitation (also known as The Able Trust) financial data associated with specialty license plate fees for compliance with applicable laws, policies and regulations. The Able Trust is required to submit a Specialty License Plate Revenue, Expenditure and Compliance Affidavit to the Department within 9 months after the end of The Able Trust fiscal year. The most recent affidavit The Able Trust submitted, year ended June 30, 2011, was used for this audit.

For every Biker's Care Motorcycle specialty license plate sold or renewed, a \$20 administrative fee is charged and distributed to The Able Trust, a 501(c)(3) public-private partnership foundation established by the Florida Legislature in 1990. During Fiscal Year 2010-2011, The Able Trust received \$342,765 in specialty license plate fees.

Section 320.08068, Florida Statutes (F.S.), specifies The Able Trust may retain a maximum of 10 percent of the proceeds from the sale of the license plate for administrative costs, and the remaining funds should be distributed as follows:

- Twenty percent to the Brain and Spinal Cord Injury Program Trust Fund;
- Twenty percent to Prevent Blindness Florida;
- Twenty percent to the Blind Services Foundation of Florida;
- Twenty percent to the Foundation for Vocational Rehabilitation to support the Personal Care Attendant Program pursuant to Section 413.402, F.S.; and
- Twenty percent to the Florida Association of Centers for Independent Living to be used to leverage additional funding and new sources of revenue for the centers for independent living in this state.

Based on examination of the financial records of The Able Trust, the amounts reported on the Motorcycle Specialty License Plate Revenue, Expenditure and Compliance Affidavit for the period ended June 30, 2011, reflect revenues and expenditures in compliance with the requirements of Sections 320.08056 and 320.08068, F.S.

## **Background and Introduction**

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Specialty license plates are license plates available to the general public with unique designs that promote philanthropic and other causes and require payment of an additional annual use fee. Section 320.08056, F.S., authorizes the issuance of all specialty license plates and specifies the annual use fee for each type of specialty license plate. Florida offers 120 specialty license plates.

Section 320.08062, F.S., grants the Department authority to examine all records relating to the use of specialty license plate funds. The Office of Inspector General included the examination of specialty license plates, including the Biker's Care Motorcycle specialty license plate, in its annual work plan.

The Biker's Care Motorcycle specialty license plate was enacted in 2003. For every Motorcycle license plate sold or renewed, a \$20 administrative fee is charged and distributed to The Able Trust, a 501(c)(3) public-private partnership foundation established by the Florida Legislature in 1990. The mission of The Able Trust is to be a key leader in providing Floridians with disabilities successful opportunities for employment. The Able Trust enables approximately 2,000 Florida citizens with disabilities to enter the workforce each year. The Able Trust youth programs provide career development and transition to almost 2,000 students with disabilities annually, helping to reduce the dropout rate and prepare young adults for life beyond high school.

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- Twenty percent to the Brain and Spinal Cord Injury Program Trust Fund;
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- Twenty percent to the Foundation for Vocational Rehabilitation to support the Personal Care Attendant Program pursuant to s. 413.402; and
- Twenty percent to the Florida Association of Centers for Independent Living to be used to leverage additional funding and new sources of revenue for the centers for independent living in this state.

The Able Trust is required to submit a Specialty License Plate Revenue, Expenditure and Compliance Affidavit to the Department within 9 months after the end of The Able Trust fiscal year. The most recent affidavit The Able Trust submitted, period ended June 30, 2011, was used for this audit.

During Fiscal Year 2010-2011, The Able Trust received \$342,765 in specialty license plate fees.

## **Results of Audit**

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The amounts reported on the Motorcycle Specialty License Plate Revenue, Expenditure and Compliance Affidavit for the period ended June 30, 2011, reflect revenues and expenditures in compliance with the requirements of Sections 320.08056 and 320.08068, F.S.

## **ATTACHMENT 1 - Purpose, Scope and Methodology**

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The purpose of this audit was to examine The Able Trust financial data associated with specialty license plate activities and determine compliance with applicable laws, policies and regulations.

The scope of this audit included revenues and expenditures reported on The Able Trust affidavit (Appendix 1) for the period ended June 30, 2011.

Methodology included:

- Reviewing Department policies and procedures related to specialty license plate fees;
- Reviewing Florida Statute related to specialty license plate fees;
- Reconciling the Department distribution of annual use fees to the fees reported by The Able Trust;
- Reconciling the Department distribution of annual use fees to receipts recorded in The Able Trust financial records;
- Reconciling revenue reported on The Able Trust affidavit to The Able Trust financial records;
- Reconciling the expenditures reported on The Able Trust affidavit to The Able Trust financial records;
- Tracing expenditures reported on The Able Trust affidavit to supporting documentation; and
- Examining The Able Trust supporting documentation for compliance with Section 320.08068, F.S.

## **ATTACHMENT 2 - Audit Team and Statement of Accordance**

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### **Engagement Team**

Erin Mook, Auditor  
Ronnie Atkins, CPA, CIA, CMA, Audit Director

### **Statement of Accordance**

Section 20.055, Florida Statutes, requires the Florida Department of Highway Safety and Motor Vehicles' Inspector General to review, evaluate and report on policies, plans, procedures, accounting, financial and other operations of the Department and to recommend improvements.

This audit engagement was conducted in accordance with applicable *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors and Principles and Standards for Inspectors General published by the Association of Inspectors General.

**ATTACHMENT 3 - Addressee and Distribution List**

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Julie L. Jones, Executive Director  
Susanne Homant, President and CEO, The Able Trust

Copies distributed to:

Diana Vaughn, Deputy Executive Director  
Stacy Arias, Chief of Staff  
Boyd Walden, Director of Motorist Services  
Steven Fielder, Deputy Director of Motorist Services

Melinda M. Miguel, Chief Inspector General  
David W. Martin, Auditor General

**Florida Department of Highway Safety and Motor Vehicles  
Office of Inspector General**

**APPENDIX 1 - Specialty License Plate Compliance Affidavit**

**SPECIALTY LICENSE PLATE  
REVENUE, EXPENDITURE, AND COMPLIANCE AFFIDAVIT**

1. PLEASE PROVIDE THE NAME OF YOUR ORGANIZATION, THE COUNTY OR COUNTIES OF OPERATION, AND THE TYPE OF SPECIALTY TAG THAT GENERATES ITS REVENUE.

Fla Endow Fund for Voc Rehab                      Leon                      Biker's Care  
(Name of organization)                      (County)                      (Specialty License Plate)

2. PLEASE IDENTIFY YOUR ORGANIZATION'S FISCAL YEAR/ANNUAL ACCOUNTING PERIOD DATES.

07/01/10 through 06/30/11

3. PLEASE IDENTIFY THE BEGINNING BALANCE OF LICENSE PLATE FUNDS. \$ 0.71

4. PLEASE IDENTIFY THE CHECK/WARRANT DATE AND MONEY AMOUNTS RECEIVED BY YOUR ORGANIZATION FROM THE SPECIALTY LICENSE PLATE PROGRAM DURING THE MOST RECENT ACCOUNTING PERIOD.

DATE OF WARRANT	\$ AMOUNT	DATE OF WARRANT	\$ AMOUNT	DATE OF WARRANT	\$ AMOUNT	DATE OF WARRANT	\$ AMOUNT
07/01/10	\$5,300.00	09/01/10	\$1,460.00	10/27/10	\$680.00	12/14/10	\$1,760.00
07/01/10	\$6,520.00	09/09/10	\$760.00	10/27/10	\$2,540.00	12/16/10	\$2,880.00
07/02/10	\$5,100.00	09/09/10	\$1,440.00	10/28/10	\$2,440.00	12/20/10	\$1,360.00
07/13/10	\$5,300.00	09/09/10	\$1,080.00	10/28/10	\$2,080.00	12/22/10	\$2,800.00
07/21/10	\$80.00	09/13/10	\$920.00	11/02/10	\$1,180.00	12/28/10	\$1,840.00
07/21/10	\$2,140.00	09/13/10	\$1,760.00	11/08/10	\$860.00	12/29/10	\$940.00
07/26/10	\$9,404.97	09/17/10	\$1,760.00	11/08/10	\$1,740.00	12/29/10	\$1,940.00
07/28/10	\$6,640.00	09/20/10	\$1,440.00	11/08/10	\$2,000.00	01/04/11	\$1,800.00
07/29/10	\$5,600.00	09/20/10	\$1,120.00	11/09/10	\$1,840.00	01/05/11	\$1,960.00
08/02/10	\$37,740.00	09/22/10	\$2,500.00	11/15/10	\$1,760.00	01/07/11	\$2,240.00
08/04/10	\$1,680.00	09/24/10	\$1,100.00	11/17/10	\$1,000.00	01/12/11	\$2,740.00
08/05/10	\$1,860.00	09/28/10	\$2,080.00	11/19/10	\$1,800.00	01/19/11	\$2,680.00
08/10/10	\$860.00	09/29/10	\$2,260.00	11/23/10	\$1,180.00	01/19/11	\$1,660.00
08/11/10	\$1,280.00	10/04/10	\$1,100.00	11/23/10	\$1,160.00	01/19/11	\$2,480.00
08/17/10	\$900.00	10/04/10	\$1,620.00	11/24/10	\$1,060.00	01/27/11	\$2,840.00
08/18/10	\$2,120.00	10/06/10	\$1,820.00	12/01/10	\$2,860.00	01/28/11	\$2,000.00
08/19/10	\$1,620.00	10/08/10	\$1,680.00	12/02/10	\$2,000.00	01/28/11	\$3,180.00
08/23/10	\$1,100.00	10/08/10	\$520.00	12/02/10	\$1,220.00	02/01/11	\$2,140.00
09/01/10	\$1,900.00	10/13/10	\$1,960.00	12/07/10	\$1,180.00	02/01/11	\$1,060.00
09/01/10	\$1,840.00	10/15/10	\$1,200.00	12/10/10	\$2,160.00	02/08/11	\$2,000.00
09/01/10	\$1,020.00	10/18/10	\$1,980.00	12/14/10	\$2,600.00	Interest Income	
09/01/10	\$1,520.00	10/19/10	\$1,540.00	12/14/10	\$1,980.00	Total Revenue \$	342,764.97

Additional warrants can be shown on page 2.

5. PLEASE PROVIDE A CATEGORICAL LIST OF EXPENDITURES FOR THE FISCAL YEAR.

PURPOSE OF EXPENDITURE	\$ AMOUNT OF EXPENDITURE
Biker's Care Monies forwarded to the Agencies (see attached spreadsheet)	\$296,857.90
Administrative Costs	\$33,027.06
Total Expenditures	\$ 329,884.96
Ending Balance	\$ 12,880.72

Revised: March 2011

[illegible]



**Florida Department of Highway Safety and Motor Vehicles**  
**Office of Inspector General**

Monies Paid Out To:	Amount
Monies paid to BSCIP in July 2010	\$ 3,999.60
Monies paid to FACIL in July 2010	\$ 3,999.60
Monies paid to PCA Program in July 2010	\$ 3,999.60
Monies paid to Prevent Blindness in July 2010	\$ 3,999.60
Monies paid to Blind Services Foundation July 2010	\$ 3,999.60
Monies paid to BSCIP in August 2010	\$ 12,111.30
Monies paid to FACIL in August 2010	\$ 12,111.30
Monies paid to PCA Program in August 2010	\$ 12,111.30
Monies paid to Prevent Blindness in August 2010	\$ 12,111.30
Monies paid to Blind Services Foundation August 2010	\$ 12,111.30
Monies paid to BSCIP in September 2010	\$ -
Monies paid to FACIL in September 2010	\$ -
Monies paid to PCA Program in September 2010	\$ -
Monies paid to Prevent Blindness in September 2010	\$ -
Monies paid to Blind Services Foundation September 2010	\$ -
Monies paid to BSCIP in October 2010	\$ 3,499.20
Monies paid to FACIL in October 2010	\$ 3,499.20
Monies paid to PCA Program in October 2010	\$ 3,499.20
Monies paid to Prevent Blindness in October 2010	\$ 3,499.20
Monies paid to Blind Services Foundation October 2010	\$ 3,499.20
Monies paid to BSCIP in November 2010	\$ 5,000.00
Monies paid to FACIL in November 2010	\$ 5,000.00
Monies paid to PCA Program in November 2010	\$ 5,000.00
Monies paid to Prevent Blindness in November 2010	\$ 5,000.00
Monies paid to Blind Services Foundation November 2010	\$ 5,000.00
Monies paid to BSCIP in December 2010	\$ 3,207.96
Monies paid to FACIL in December 2010	\$ 3,207.96
Monies paid to PCA Program in December 2010	\$ 3,207.96
Monies paid to Prevent Blindness in December 2010	\$ 3,207.96
Monies paid to Blind Services Foundation December 2010	\$ 3,207.96
Money paid to BSCIP in January 2011	\$ 5,000.00
Money paid to FACIL in January 2011	\$ 5,000.00
Money paid to PCA in January 2011	\$ 5,000.00
Money paid to Prevent Blindness in January 2011	\$ 5,000.00
Monies paid to Blind Services Foundation January 2011	\$ 5,000.00
Monies paid to BSCIP in February 2011	\$ 5,000.00
Monies paid to FACIL in February 2011	\$ 5,000.00
Monies paid to PCA Program in February 2011	\$ 5,000.00
Monies paid to Prevent Blindness in February 2011	\$ 5,000.00
Monies paid to Blind Services Foundation February 2011	\$ 5,000.00
Monies paid to BSCIP in March 2011	\$ 4,345.56
Monies paid to FACIL in March 2011	\$ 4,345.56
Monies paid to PCA Program in March 2011	\$ 4,345.56
Monies paid to Prevent Blindness in March 2011	\$ 4,345.56
Monies paid to Blind Services Foundation March 2011	\$ 4,345.56
Monies paid to BSCIP in April 2011	\$ 5,000.00
Monies paid to FACIL in April 2011	\$ 5,000.00
Monies paid to PCA Program in April 2011	\$ 5,000.00
Monies paid to Prevent Blindness in April 2011	\$ 5,000.00
Monies paid to Blind Services Foundation April 2011	\$ 5,000.00
Monies paid to BSCIP in May 2011	\$ -
Monies paid to FACIL in May 2011	\$ -
Monies paid to PCA Program in May 2011	\$ -
Monies paid to Prevent Blindness in May 2011	\$ -
Monies paid to Blind Services Foundation May 2011	\$ -
Monies paid to BSCIP in June 2011	\$ 12,207.96
Monies paid to FACIL in June 2011	\$ 12,207.96
Monies paid to PCA Program in June 2011	\$ 12,207.96
Monies paid to Prevent Blindness in June 2011	\$ 12,207.96
Monies paid to Blind Services Foundation June 2011	\$ 12,207.96
<b>Total Monies Paid to Agencies</b>	<b>\$ 296,857.90</b>

**Florida Department of Highway Safety and Motor Vehicles  
Office of Inspector General**

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UNDER PENALTY OF PERJURY I DO HEREBY SWEAR OR AFFIRM THAT NO FEES RECEIVED FROM THE SPECIALTY LICENSE PLATE PROGRAM, OR INTEREST FROM THE INVESTMENT OF THOSE FEES HAVE BEEN EXPENDED FOR COMMERCIAL OR FOR-PROFIT ACTIVITIES NOR FOR GENERAL OR ADMINISTRATIVE EXPENSES EXCEPT AS AUTHORIZED BY F.S. s. 320.08056 AND 320.08058 OR TO PAY THE COST OF THE AUDITOR REPORT REQUIRED BY F.S. s. 320.08062 AND THAT THE INFORMATION DISCLOSED IN THIS DOCUMENT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

*Susanne F. Homant*      6/21/2012  
(Signature of organization head)      (Date)  
Susanne F. Homant      President/CEO  
(Printed name)      (Title)

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS 21<sup>ST</sup> DAY OF June,  
2012, BY Susanne F. Homant  
(Year)      (Name of person making statement)      (Month)

WHO  
(Check one)

☐ IS PERSONALLY KNOWN TO ME, OR

☒ PRODUCED IDENTIFICATION

FLDL

(Type of ID produced)



*Nicole Granger*      Nicole Granger  
(Signature of notary public)      (Print, Type, or Stamp commissioned name of notary public)

Return-Address:

Highway Safety and Motor Vehicles  
Specialty License Plate Unit  
Room A334 Mail Stop 68  
Neil Kirkman Building  
Tallahassee, Florida 32399-0500

Phone # (850) 617-3870

Revised: March 2011